

Message Text

UNCLASSIFIED

PAGE 01 ROME 21069 231941Z

ACTION CPR-01

INFO OCT-01 EUR-12 ISO-00 A-01 L-03 TRSE-00 PER-05

/023 W

-----005368 240228Z /72

R 231627Z DEC 77

FM AMEMBASSY ROME

TO SECSTATE WASHDC 9475

UNCLAS ROME 21069

E.O. 11652: N/A

TAGS: PDIP, AFSP

SUBJ: TAX EXEMPTIONS

REF: STATE 305167

1. ITALIAN GOVERNMENT RATIFIED VIENNA CONVENTION ON DIPLOMATIC AND CONSULAR RELATIONS IN AUGUST 1967.

2. FOLLOWING ARE THE ANSWERS TO THE QUESTIONS AS LISTED REFTEL:

A. CHRG COMPARABLE TO SALES TAX IS CALLED VALUE ADDED TAX (VAT) AND IS IMPOSED AT A NATIONAL LEVEL.

B. TAX MAY OR MAY NOT BE INCORPORATED IN PRICE OF COMMODITIES AND IS GENERALLY SET OUT SEPARATELY IN BILLS FOR SERVICES.

C. ACCREDITED MEMBERS OF THE U.S. MISSION INCLUDING DIPLOMATIC AND CONSULAR OFFICERS AS WELL AS ADMINISTRATIVE STAFF EMPLOYEES ENJOY EXEMPTION PROVIDED:

1. THE TAX IS NOT INCORPORATED IN THE PRICE OF THE COMMODITY OR SERVICE. PLEASE NOTE THAT WHEN THE TAX IS INCORPORATED IN THE BILLS IT BECOMES AN INDIRECT CHARGE FOR WHICH NO EXEMPTION IS GRANTED, AND

2. THE COST OF THE COMMODITY OR SERVICE EXCEEDS LIRE 100,000 (\$113.90).

D. EXEMPTION AUTHORITY IS GIVEN BY PUBLIC LAW 804 OF AUGUST 9, 1967 RATIFYING VIENNA CONVENTIONS ON DIPLOMATIC AND UNCLASSIFIED

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CONSULAR RELATIONS.

3. VALUE ADDED TAX ALSO APPLIES TO PURCHASES OR SERVICES AT SAN MARINO WHOSE GOVERNMENT GRANTS EXEMPTION TO U.S. CONSULAR OFFICERS ACCREDITED THERETO.

ONLY U.S. REPRESENTATIVES ACCREDITED TO SAN MARINO ARE TWO CONSULAR OFFICERS ON DUTY AT FLORENCE (CONSUL GENERAL AND ONE

CONSUL, SAN MARINO BEING LOCATED. WITHIN THE FLORENCE CONSULAR
DISTRICT.GARDNER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAXES, DIPLOMATIC PERSONNEL
Control Number: n/a
Copy: SINGLE
Sent Date: 23-Dec-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Source: CORE
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Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
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Format: TEL
From: ROME
Handling Restrictions: n/a
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Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
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Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
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Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 138680
Secure: OPEN
Status: NATIVE
Subject: TAX EXEMPTIONS
TAGS: PDIP, AFSP, IT
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/ccbccaafd-c188-dd11-92da-001cc4696bcc
Review Markings:
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